



**Nebraska Fiduciary Income Tax Return**  
for the taxable year January 1, 2003 through  
December 31, 2003 or other taxable year

**FORM 1041N**  
**2003**

beginning \_\_\_\_\_, 2003 and ending \_\_\_\_\_, 20\_\_\_\_

FOR OFFICE USE ONLY

PLEASE DO NOT WRITE IN THIS SPACE

Name of Estate or Trust

Name and Title of Fiduciary

Street or Other Mailing Address of Fiduciary

Nebraska Identification Number

Federal Identification Number

23 —

City

State

Zip Code

Type of Trust (If Grantor Type, See Instructions)

Is this your final return?

☐ Testamentary ☐ Inter Vivos ☐ Grantor Type

☐ YES ☐ NO

Status of Estate or Trust

Type of Return

Is the trust a pooled income fund?

(1) ☐ Resident (2) ☐ Nonresident

☐ Estate ☐ Simple Trust ☐ Complex Trust ☐ Bankruptcy Estate ☐ Amended Return

☐ YES ☐ NO

1	Total federal income (Federal Form 1041)	1		
2	Federal taxable income (Federal Form 1041)	2		
3	Undistributed income from U.S. government bonds or other U.S. obligations	3		
4	Line 2 minus line 3	4		
5	Undistributed income from non-Nebraska state and local bond interest and other Nebraska adjustments increasing federal taxable income (attach a schedule) (see instructions)	5		
6	Undistributed bonus depreciation add-back (see instructions)	6		
7	Line 4 plus lines 5 and 6	7		
8	Nebraska adjustments decreasing federal taxable income (attach a schedule) (see instructions)	8		
9	Nebraska taxable income (line 7 minus line 8)	9		
<b>NONRESIDENT ESTATES AND TRUSTS SHOULD NOT MAKE ENTRIES ON LINES 10 AND 11. NONRESIDENT ESTATES AND TRUSTS MUST COMPLETE NEBRASKA SCHEDULE I TO DETERMINE THE LINE 12 ENTRY.</b>				
10	Nebraska income tax (use the tax rate schedule on page 5 of instructions)	10		
11	Nebraska minimum or other tax (Federal Forms 1041, Schedule I and 4972) (see instructions)	11		
12	Total Nebraska tax (total of lines 10 and 11)	12		
13	Nebraska income tax withheld for nonresident beneficiaries (total of column G, Schedule II)	13		
14	Total Nebraska income tax liability (line 12 plus line 13)	14		
15	Credit for tax paid by resident estate or trust to other states (Schedule III)	15		
16	CDAA credit (see instructions)	16		
17	Form 3800N credit (attach Form 3800N)	17		
18	Total nonrefundable credits (total of lines 15, 16, and 17)	18		
19	Subtract line 18 from line 14 (if line 18 is greater than line 14, enter zero [0])	19		
20	Form 4136N credit (attach Form 4136N)	20		
21	Credit for previous payments of tax	21		
22	Beginning Farmer credit (attach certificate)	22		
23	Other credits (attach Nebraska copy of Federal Forms W-2, 1099-R, or W-2G)	23		
24	Total payments (total of lines 20, 21, 22, and 23)	24		
25	TAX DUE if line 19 is greater than line 24 (line 19 minus line 24)	25		
26	Overpayment to be REFUNDED if line 24 is greater than line 19 (line 24 minus line 19)	26		

Under penalties of perjury, I declare that as taxpayer or preparer I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is correct and complete.

**sign  
here**

Signature of Fiduciary or Officer Representing Fiduciary

Date

Signature of Preparer Other Than Fiduciary

Date

Title

Phone Number

Address

Phone Number

Visit our Web site: [www.revenue.state.ne.us](http://www.revenue.state.ne.us), or call 1-800-742-7474 (toll free in NE and IA) or 1-402-471-5729.

A COPY OF THE FEDERAL RETURN AND SCHEDULES MUST BE ATTACHED TO THIS RETURN

Mail this return and payment to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 94818, LINCOLN, NE 68509-4818**



**NEBRASKA SCHEDULE I** — Computation of Nebraska Tax  
**NEBRASKA SCHEDULE II** — Nonresident Beneficiary's Share of Nebraska Income, Bonus Depreciation Add-Back, Deductions, and Credits  
**NEBRASKA SCHEDULE III** — Credit for Tax Paid to Another State

**FORM**  
**1041N**

Name as Shown on Form 1041N

Nebraska Identification Number

23 —

**Nebraska Schedule I — Computation of Nebraska Tax for Nonresident Estate or Trust Only**

27	Nebraska taxable income (line 9, Form 1041N)	27		
28	Nebraska income tax on line 27 amount (see line 10 instructions)	28		
29	Nebraska minimum or other tax (see line 11 instructions)	29		
30	Total Nebraska tax (line 28 plus line 29)	30		
31	Bonus depreciation add-back and income derived from Nebraska sources, except capital and ordinary gain (loss) (attach schedule) (see instructions)	31		
32	Nebraska capital and ordinary gain (loss) (attach schedule) (see instructions)	32		
33	Adjustments, if any, as applied to Nebraska income (see instructions): List: _____	33		
34	Nebraska adjusted gross income (line 31 plus or minus lines 32 and 33) (see instructions)	34		
35	Nebraska share of line 30. Compute below, and enter result on line 12, Form 1041N: Line 34 _____ x Line 30 _____ = _____ (Line 1 + Lines 5 and 6) - (Line 3 + Line 8)	35		

**Nebraska Schedule II — Nonresident Beneficiary's Share of Nebraska Income, Bonus Depreciation Add-Back, Deductions, and Credits**  
Note: If simple trust with out-of-state beneficiaries and with only portfolio income, Schedule II need not be completed. Instead check this box. ☐

NAME AND ADDRESS OF EACH NONRESIDENT BENEFICIARY				
Name	Street or Other Mailing Address	City	State	Zip Code
1				
2				
3				
4				

(A) Social Security Number or Nebraska Identification Number	(B) Nebraska Income and Bonus Depreciation Add-Back (see instructions)	(C) Nebraska Deductions	(D) Check if Form 12N Attached	COMPUTATION OF NEBRASKA WITHHOLDING TAX		
				(E) Nebraska Income and Bonus Depreciation Add-Back Subject to Withholding (Column B minus Column C)	(F) Rate	(G) Tax Withheld (Attach Form 14N)
1					6.84%	
2					6.84%	
3					6.84%	
4					6.84%	
5	TOTALS (enter total of column G on line 13, Form 1041N)					

**Nebraska Schedule III — Credit for Tax Paid to Another State for Resident Estate or Trust Only**

A copy of the return filed with another state must be attached. If such return is not attached, credit for tax paid to another state will not be allowed.

1	Nebraska tax (line 12, Form 1041N)	1	
2	Taxable income from another state	2	
3	Computed tax credit (divide line 2, Schedule III by line 9, Form 1041N; then multiply by line 1, Schedule III)	3	
4	Tax due and paid to another state (attachment required) (see instructions)	4	
5	Maximum tax credit (line 1, 3, or 4, whichever is least). Enter amount here and on line 15, Form 1041N	5	